

**INSTRUCTIONS FOR PREPARING  
THE SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM (TITLE V)  
FEDERAL AND STATE GRANT FINANCIAL CLOSEOUT REPORT  
(CDA 90 Rev 6/06)**

**GENERAL INSTRUCTIONS**

In order to allow sufficient time for review and approval, one copy of the completed form CDA 90, with an original signature, must be received by July 31, 2006. The signed copy should be submitted by the due date and addressed to your respective AAA-Based Team Fiscal Specialist and sent to:

California Department of Aging  
1300 National Drive, Suite 200  
Sacramento, California 95834

**In addition, the closeout report must be e-mailed, as an attachment to the team public e-mail addresses.**

Heading: Enter the contract period, contract number, PSA number, and date on pages 1 through 5. The contract number shall consist of the letters TV, the fiscal year, and the PSA number (e.g., TV 0506-34).

**PAGE 1 - EXPENDITURE SUMMARY**

Cost Categories: The lines in this section list allowable cost categories for reporting expenditures for Administration, Program/Participant Wages and Fringe Benefits (PWFB), and Program/OTHER Costs.

State funds may only be used for participant wages and should be reported as Personnel under Program/PWFB.

**Section A:**

**AAA Administration**

- Enter Personnel and Operating Expenditures by funding source in columns (a) and (b).
- Calculate Total Personnel Costs for columns (a) and (b). The total of these columns should agree with page 2, Section A. Calculate Total Operating Costs for columns (a) and (b). The total of these columns must agree with page 2, Section B. Enter Indirect Expenditures to calculate Total Operating and Indirect Costs for columns (a) and (b).
- Calculate Total Costs for columns (a) and (b) by adding Total Personnel Costs to Total Operating and Indirect Costs.

**Project Administration**

- Enter Personnel and Operating Expenditures by funding source in columns (c) and (d).
- Calculate Total Personnel Costs for columns (c) and (d). The total of these columns must agree with page 3, Section A. Calculate Total Operating Costs for columns (c) and (d).
- The total of these columns must agree with page 3, Section B. Enter Indirect Costs to calculate Total Operating and Indirect Costs for columns (c) and (d).
- Calculate Total Costs for columns (c) and (d) by adding Total Personnel Costs to Total Operating and Indirect Costs.

**Program/PWFB**

- Enter Personnel Expenditures by funding source in columns (e) through (h).
- Calculate Total Personnel Costs for columns (e) through (h). The total of these columns must agree with page 4, Section B, Total Participant Personnel Costs - Program PWFB.

**Program/OTHER**

- Enter Operating Expenditures by funding source in columns (e) through (h).
- Calculate Total Operating Costs for columns (e) through (h). Enter Indirect Costs to calculate the Total Operating and Indirect Costs for columns (e) through (h). The total of these columns must agree with page 4, Section C, Total Operating and Indirect Costs-Program/Other.
- Calculate Total Costs for columns (e) through (h) by adding Total Personnel Costs for Program/PWFB to Total Operating and Indirect Costs.

**Total**

- Add columns (i) through (l), by funding source for each line as follows:

Column (i) Federal equals the total of columns (a), (c), and (e)

Column (j) State equals column (f)

Column (k) Federal Match equals the total of columns (b), (d), and (g)

Column (l) Program Income equals column (h)

Column (m) equals the total of columns (i) through (l)

**Section B:**

- Total Administration - For Federal column (a) enter the amounts found in Section A, Total Costs, columns (a) and (c). For Federal Match column (c) enter the amounts found in Section A, Total Costs, columns (b) and (d).

- Total Program/PWFB - For columns (a) through (d) enter the amounts found in Section A, Total Personnel Costs, columns (e) through (h), by funding source.
- Total Program/OTHER - For columns (a) through (d) enter the amounts found in Section A, Total Operating and Indirect Costs, columns (e) through (h), by funding source.
- Total Costs - for each funding source add the lines in columns (a) through (d).
- To calculate column (e), add columns (a) through (d) for each line.

### Section C:

#### Compliance Instructions

**Total AAA Administration expenditures shall not exceed eight (8%) percent of the Federal allocation. Total Program/PWFB expenditures must be at a minimum of seventy-nine (79%) percent of the Federal allocation.**

- Administration - Compute and enter the percent (%) of Administration to Total Costs. Divide Section A, Total Costs – AAA Admin - Federal, by Section B, Total Costs - Federal.
- Program/PWFB - Compute and enter the percent (%) of Program/PWFB to Total Costs. Divide Section B, Total Program/PWFB - Federal, by Section B, Total Costs - Federal.
- Federal Match - Compute and enter the percent (%) of Federal Match to Total Costs. Add Section B, column (a) Total Costs Federal to Section B, column (c) Total Costs Federal Match. Divide column (c), Total Costs Federal Match by this amount.

Example:

Total Costs (Federal) = 10,000, Total Costs (Federal Match) = 1,500

Calculation:  $10,000 + 1,500 = 11,500$

$1,500 \text{ divided by } 11,500 = 13\%$

### Section D:

- Cash - Enter in column (a) the amount of Federal Match Costs that were funded with Cash contributions.
- In-kind - Enter in column (b) the amount of Federal Match Costs that were funded with In-kind contributions.
- Total - Enter in column (c) the total of column (a) and column (b).

## **PAGE 2 – AAA ADMINISTRATION EXPENDITURES**

**Complete this page if AAA retained federal funds for administrative costs or AAA is a Direct SCSEP provider.**

Section A - Personnel Costs

- Position Classification - List each position performing administrative functions for SCSEP.
- Total – In column (A), enter the annual wages paid for each position listed.
- **Total Personnel** – In column (A), enter the total expenditures for all positions listed.
- Fringe Benefits – In column (A), enter the amount of Staff Benefit expenditures for all positions listed.
- **Total Personnel Costs** – Add Total Personnel and Fringe Benefits expenditures.

Section B - Operating Costs

- Travel - Enter total travel expenditures in column (A).
- Equipment - Enter total equipment expenditures in column (A).
- Supplies – Enter total supplies expenditures in column (A).
- Contractual – Enter total contractual expenditures in column (A).
- Other – Enter miscellaneous operating expenditures in column (A).
- **Total Operating Costs** – Enter the Total for Section B in column (A).
- Indirect Costs - Enter the amount of Indirect Costs expended for AAA Administration in column (A).

**Total Costs – Administration** - Add Total Personnel Costs from Section A, Total Operating Costs from Section B, and Indirect Costs. Enter the total in column (A). Total Costs - Administration must agree with Page 1, Section A, columns (a) plus (b).

**PAGE 3 - PROJECT ADMINISTRATION EXPENDITURES**

***Do not include any AAA administrative expenditures or AAA Direct SCSEP administrative expenditures on this page.***

Section A - Personnel Costs

- Position Classification - List each position performing administrative functions for SCSEP.
- Total – In column (A), enter the annual wages paid for each position listed.

- **Total Personnel** – In column (A), enter the total expenditures for all positions listed.
- **Fringe Benefits** – In column (A), enter the amount of Staff Benefit expenditures for all positions listed.
- **Total Personnel Costs** – Add Total Personnel and Fringe Benefits.

#### Section B - Operating Costs

- Travel - Enter total travel expenditures in column (A).
- Equipment - Enter total equipment expenditures in column (A).
- Supplies – Enter total supplies expenditures in column (A).
- Contractual – Enter total contractual expenditures in column (A).
- Other – Enter miscellaneous operating expenditures in column (A).
- **Total Operating Costs** – Enter the Total for Section B in column (A).
- **Indirect Costs** - Enter the amount of Indirect Costs expended for Project Administration in column (A).

**Total Costs – Administration** - Add Total Personnel Costs from Section A, Total Operating Costs from Section B, and Indirect Costs. Enter the total in column (A). Total Costs - Administration must agree with Page 1, Section A, columns (c) plus (d).

### **PAGE 4 - PROGRAM EXPENDITURES**

#### **PROGRAM/PARTICIPANT WAGES AND FRINGE BENEFITS (PWFB)**

##### Section A - Personnel

- Participant Classification - List participants by classification.
- Total – In column (A), enter the annual wages for each classification listed.
- **Total Personnel** – In column (A), enter the total wages for all classifications.

##### Section B - Fringe Benefits

- Physicals – In column (A), enter the total cost for physicals.
- FICA – In column (A), enter fringe benefit expenditures for FICA.

- Workers Compensation – In column (A), enter the fringe benefit expenditures for Workers Compensation. **Please note that costs for Workers Compensation must be paid by the Contractor and can not be paid by the Host agency.**
- Other –Identify any other Fringe Benefit expenditures and enter the amount in column (A).
- **Total Fringe Benefits** - Total the amounts in Section B, column (A).
- **Total Personnel Costs – Program/PWFB** - Add Total Personnel and Total Fringe Benefit costs in column (A). This amount must agree with Page 1, Section B, column (e).

### **PROGRAM/OTHER**

#### **Section C - Operating Costs**

- Travel - Enter the total travel expenditures in column (A).
- Equipment – Enter total equipment expenditures in column (A).
- Supplies - Enter total supplies expenditures in column (A).
- Contractual - Enter total contractual expenditures column (A).
- Orientation - Enter staff costs, other costs and total amount.
- Assessment - Enter staff costs, other costs and total amount.
- Training - Enter staff costs, other costs and total amount.
- Supportive Services - Enter staff costs, other costs and total amount.
- Job Development - Enter staff costs, other costs and total amount.
- Transportation - Enter staff costs, other costs and total amount.
- Other – Enter total amount in column (A).
- **Total Operating Costs** – Total the expenditures in Section C, in column (A).
- Indirect Costs - Enter the amount of Indirect Costs expended for Program/OTHER in column (A).
- **Total Operating and Indirect Costs – Program/OTHER** -Add Total Operating Costs, and Indirect Costs in column (A). This amount must agree with Page 1, Section B, column (e).

**PAGE 5 - EQUIPMENT PURCHASES INVENTORY****Administration – Equipment Purchases**

- Item – List all equipment purchased during the grant year with federal and non-federal funds.
- In the appropriate column, enter the ID or serial number, manufacturer, and model.
- Purchase Price – Enter the purchase price for each equipment purchase listed.
- Federal Percentage – Enter the percentage of the purchase price paid with federal funds for each equipment purchase listed.
- SCSEP Cost – Multiply the equipment purchase price by the percentage of the purchase price paid with federal funds to calculate the SCSEP cost.

**Other Participant – Equipment Purchases**

- Item – List all equipment purchased during the grant year with federal and non-federal funds.
- In the appropriate column, enter the ID or serial number, manufacturer, and model.
- Purchase Price – Enter the purchase price for each equipment purchase listed.
- Federal Percentage – Enter the percentage of the purchase price paid with federal funds for each equipment purchase listed.
- SCSEP Cost – Multiply the equipment purchase price by the percentage of the purchase price paid with federal funds to calculate the SCSEP cost.